

1933-34

STATE OF FLORIDA
FIRST BIENNIAL REPORT
OF THE
MALT AND VINOUS BEVERAGE
DEPARTMENT
MADE TO
HIS EXCELLENCY
DAVID SHOLTZ
GOVERNOR OF THE STATE OF FLORIDA



J. A. CORMIER,
Director

Tallahassee, Florida

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Tallahassee, Florida

Tallahassee, Fla.,

March 25, 1935.

To His Excellency,

DAVID SHOLTZ,

Governor of the State of Florida:

I beg to submit herewith a report on the Malt and Vinous Beverage Department for period from May 8th, 1933, at which time the Department was created, to and including December 31st, 1934.

Respectfully,

J. A. CORMIER,

Director.

REPORT OF THE MALT AND VINOUS BEVERAGE DEPARTMENT.

STATE OF FLORIDA

This report covers statistical data and a resume of the activities of the Department from the time it was organized May 8, 1933 to and including December 31, 1934.

I shall submit under separate cover certain suggestions as to changes in the present Law which in my opinion will result in greater efficiency in its operation.

The following schedules are attached herewith and are a part of this report:

Schedule "A"—License Information May 8—Dec. 31, 1933

Schedule "B"—License Information Jan. 1—Dec. 31, 1934

Schedule "C"—Excise Tax " May 8—Dec. 31, 1933

Schedule "D"—Excise Tax " Jan. 1—Dec. 31, 1934

Schedule "E"—Resume of above schedules.

Schedule "F"—Analysis of 1934 Excise Tax Figures.

Schedule "G"—Expense of Administering the Law.

The average monthly receipts of Excise Tax for the last six months of 1934 amounted to \$45,058.00, with a minimum of \$42,315.94, and a maximum of \$51,933.13 for the period. This indicates that under the present economic conditions consumption of malt and vinous beverages has reached its peak.

The duty of the Department is to enforce the provisions of Chapter 15,884, Acts of 1933. One of the major problems that confronted it at the beginning was the elimination of the traffic in "home brew", the makers of which neither

possessed a license nor paid the excise tax. I am pleased to report that this traffic has been practically eliminated.

A second problem faced by the Department was that of the "bottlegging" of malt and vinous beverages. A tax has been collected on approximately 400,000 bottles and 1100 gallons of such beverages. Most of this amount was collected in the first few months in which the Law was in operation, since the prompt manner in which this matter was handled by our field force discouraged violations.

The Department has also been confronted with numerous other problems presented by manufacturers, wholesalers and vendors. Many of these called for a ruling on some section of the Law and were given prompt attention.

The Inspectors are located in different parts of the State and are given a definite territory to supervise. They make regular inspections in order to ascertain that no dealers are selling beverages without a license or sell beverages on which the excise tax has not been paid. It is their duty also to see that other provisions of the Law are observed.

The Law requires manufacturers and wholesalers to pay the excise tax when the beverage is sold. This necessitates periodical audits by our field auditors.

Special men investigate all major complaints and also assist the Supervisors in the more populous territories.

The collection of delinquent malt and vinous beverage licenses and excise tax on "boot-legged" beverages has exceeded \$42,000.00. This figure would have been much higher but for the close supervision given by our field forces, which discouraged efforts to do business without complying with the Law.

The State School Fund has received from this Department \$722,376.30, leaving a balance on hand December 31, 1934 of \$56,150.05.

All Laws relating to the sale of intoxicating liquor which were in effect on December 31, 1918, were restored on November 6, 1934. Under these Laws this Department has no jurisdiction over the collection of licenses or over the enforcement of Laws governing the liquor traffic. However, since this Department had been administering the Law governing the sale of malt and vinous beverages in the State for nearly a year and a half, County Officials and the industry looked to us for assistance in the interpretation and enforcement of the Liquor Laws. We have been of material assistance to these officials and to the industry, with the result that approximately 394 liquor licenses have been issued in the State, bringing into the General Revenue Fund of the State Treasury for each license \$500.00 or a total of \$197,000.00.

SCHEDULE "A"

STATE BEVERAGE LICENSES ISSUED BY TAX COLLECTORS FROM MAY 8 TO DECEMBER 31, 1933

County	No. Retail Licenses	No. Wholesale Licenses	No. Manufacturers Licenses	Amount
Alachua	51	2		\$1,192.50
Baker	5			67.50
Bay	33	2		820.00
Bradford	10			170.00
Brevard	47			955.00
Broward	69	1		1,390.00
Calhoun	3			30.00
Charlotte	15			202.50
Citrus	10			147.50
Clay	9			152.50
Collier	15			220.00
Columbia	20	2		602.50
Dade	636	34	1	20,472.50
DeSota	14			265.00
Dixie	4			50.00
Duval	469	25	1	15,750.00
Escambia	138	9		4,109.65
Flagler	8			127.50
Franklin	6			120.00
Gadsden	25			685.00
Gilchrist	5			62.50
Glades	6			82.50
Gulf	6			102.50
Hamilton	13			210.00
Hardee	29			510.00
Hendry	13			202.50
Hernando	9			172.50
Highlands	13			250.00
Hillsborough	358	19	1	11,780.00
Holmes	11			165.00
Indian River	22			627.50
Jackson	27	1		735.00
Jefferson	11			152.50
LaFayette	3			30.00
Lake	44	1		1,007.50
Lee	34			585.00
Leon	52	5		2,070.00
Levy	12			187.50

SCHEDULE "A"—Continued

County	No. Retail Licenses	No. Wholesale Licenses	No. Manufacturers Licenses	Amount
Liberty	2			22.50
Madison	12	1		285.00
Manatee	34	2		827.50
Marion	43	2		1,117.50
Monroe	43	2		942.50
Nassau	22			360.00
Okaloosa	22	1		455.00
Okeechobee	6			92.50
Orange	127	6	1	3,795.00
Osceola	13			207.50
Palm Beach	209	9		5,605.00
Pasco	19			322.50
Pinellas	170	4		4,157.50
Polk	141	3		3,177.50
Putnam	34	2		777.50
St. Johns	54			940.00
St. Lucie	28	1		902.50
Santa Rosa	14			285.00
Sarasota	37	1		882.50
Seminole	30	2		882.50
Sumter	15			200.00
Suwannee	9	1		255.00
Taylor	13			187.50
Union	3			32.50
Volusia	125	3		2,782.50
Wakulla	7			150.00
Walton	14			262.50
Washington	5	1		180.00
Martin	18			297.50
TOTALS	3,506	143	3	\$96,847.15

SCHEDULE "B"

STATE BEVERAGE LICENSES ISSUED FROM JANUARY 1ST
TO DECEMBER 31ST, INCLUSIVE 1934

County	Retail	Wholesale	Manufacturing	Amount
Alachua	53	4		\$1,610.00
Baker	5			75.00
Bay	44	1		965.00
Bradford	9			165.00
Brevard	43			912.50
Broward	111	1		2,542.50
Calhoun	9			100.00
Charlotte	17			310.00
Citrus	13			222.50
Clay	8			187.50
Collier	24			412.50
Columbia	30			622.50
Dade	946	21	3	29,416.50
DeSoto	29	1		620.00
Dixie	3			55.00
Duval	490	12	1	13,685.00
Escambia	129	8	1	4,885.00
Franklin	13			212.50
Flagler	11			190.00
Gadsden	15			345.00
Gilchrist	7			87.50
Glades	9			127.50
Gulf	3			42.50
Hamilton	10			185.00
Hardee	29			392.50
Hendry	24			407.50
Hernando	11			180.00
Highlands	16			300.00
Hillsborough	450	15	2	12,422.50
Holmes	10			120.00
Indian River	18			370.00
Jackson	36	1		837.50
Jefferson	7			145.00
LaFayette	4			52.50
Lake	47			845.00
Lee	54			1,115.00
Leon	42	6		1,865.00
Levy	14			192.50
Liberty	6			87.50
Madison	13			197.50

SCHEDULE "B"—Continued

County	Retail	Wholesale	Manufacturing	Amount
Manatee	64	2		1,490.00
Marion	44			700.00
Martin	19			410.00
Monroe	66	3		1,712.50
Nassau	26			387.50
Okaloosa	29	1		643.75
Okeechobee	8			115.00
Orange	132	6	2	5,072.50
Osceola	20			370.00
Palm Beach	248	6	1	6,702.50
Pasco	29			540.00
Pinellas	192	3		4,342.50
Polk	163	2		3,140.00
Putnam	40	1		925.00
St. Johns	63			1,250.00
St. Lucie	30	1		770.00
Santa Rosa	17			245.00
Sarasota	52	2		1,192.50
Seminole	35	2		945.00
Sumter	13			195.00
Suwannee	14			267.50
Taylor	11			210.00
Union	3			35.00
Volusia	164	5		4,237.50
Wakulla	12			142.50
Walton	14			210.00
Washington	4	1		290.00
TOTALS	4,324	105	10	\$114,047.75

~~TOTAL MAY 8, 1933 TO DECEMBER 31, 1934 \$114,700.54~~

SCHEDULE 'C'

TAXABLE SALES BY MANUFACTURERS AND DISTRIBUTORS FROM MAY 8 TO DECEMBER 31, 1933.

Number of bottles sold	20,372,049	
Tax @ $\frac{3}{4}$ c per bottle		\$152,790.37
Number of gallons sold	1,119,706.37	
Tax @ .6c per gallon		\$ 67,182.38
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TOTAL EXCISE TAX		\$219,972.75

SCHEDULE "D"

TAXABLE SALES MADE BY MANUFACTURERS AND DIS-
TRIBUTORS FROM JANUARY 1 TO DECEMBER, 31, 1934

Number of bottles sold first 6 months	19,414,737	
Tax @ $\frac{3}{4}$ c per bottle		\$145,610.53
Number of bottles sold last 6 months	28,076,638	
		<u>\$210,574.78</u>
Tax @ $\frac{3}{4}$ c per bottle		
TOTAL BOTTLES SOLD	47,491,375	
TOTAL BOTTLE TAX		\$356,185.31
Number of gallons sold first 6 months	1,269,587.72	
Tax @ .6c per gallon		\$76,175.27
Number of gallons sold last 6 months	995,549.89	
		<u>\$59,732.99</u>
Tax @ .6c per gallon		
TOTAL GALLONS SOLD	2,265,137.61	
TOTAL GALLONAGE TAX		<u>\$135,908.26</u>
TOTAL EXCISE TAX JANUARY 1 TO DECEMBER 31, 1934		\$492,093.57

SCHEDULE "E"

RESUME OF SCHEDULES "A", "B", "C" AND "D"

LICENSE TAX

Total number of licenses issued 1933	3,653	
Total number of licenses issued 1934	4,439	
Increase in 1934 over 1933	786	
License Tax collected 1933	\$ 96,847.15	
License Tax collected 1934	114,047.75	
Increase in 1934 over 1933		\$ 17,200.60
TOTAL LICENSE TAX		
COLLECTED 1933 and 1934		\$210,894.90
EXCISE TAX		
Taxable Bottles Sold 1933	20,372,049	
Taxable Bottles Sold 1934	47,491,375	
Increase in 1934 over 1933		27,119,326
Taxable Gallons sold 1933	1,119,706.37	
Taxable Gallons sold 1934	2,265,137.61	
Increase in 1934 over 1933		1,145,431.24
Excise Tax Collected 1933	\$219,972.75	
Excise Tax Collected 1934	492,093.57	
TOTAL EXCISE TAX		
COLLECTED 1933 and 1934		\$712,066.32
TOTAL LICENSES AND EXCISE TAX		
COLLECTED 1933 AND 1934		\$922,961.22

The above comparison of licenses and license taxes are reasonably accurate, but the comparison of Excise Tax is not for reason that the time covered in 1933 is less than 8 months and the time covered in 1934 is for 12 Months.

SCHEDULE "F" is a comparison of Excise Tax figures for 1934 by half year periods.

SCHEDULE "F"

ANALYSIS AND COMPARISONS OF TAXABLE BEVERAGES
SOLD AND EXCISE TAX FIGURES FOR 1934.

Number of bottles sold first 6 months	19,414,737	
Number of bottles sold last 6 months	28,076,638	
Increase last 6 months over first 6 months	8,661,901	
Total Taxable Bottles sold		47,491,375
Number of gallons sold first 6 months	1,269,587.72	
Number of gallons sold last 6 months	995,549.89	
Decrease last 6 months over first 6 months	274,037.83	
Total Taxable Gallons sold		2,265,137.61
Excise Tax Collected first 6 months	\$221,785.79	
Excise Tax Collected last 6 months	270,307.78	
Increase last 6 months over first 6 months	\$48,521.99	
Total Collections		\$492,093.57

50% of the bottled beer and 42% of the draft beer sold in the State in 1934 was manufactured in the State.

The sale of draft beer decreased 21.5% and the sale of bottled beer increased 44.7% the last 6 months over the first 6 months, probably due to the fact that ten cent bottled beer became plentiful about July and to the poor way in which most draft beer is handled.

SCHEDULE "G"

EXPENSE OF BEVERAGE DEPARTMENT FROM MAY 8, 1933
TO AND INCLUDING DECEMBER 31, 1934

MAY 8 TO DECEMBER 31, 1933

OFFICE

Equipment	\$	455.23	
General Inc. Bond Premiums		388.70	
Salaries		6,379.02	
Supplies		190.40	
Traveling		1,505.35	
Postage, Telegraph & Telephone		678.37	
Printing		811.71	\$ 10,408.78

FIELD AUDITORS

Salaries	\$1,964.53	
Traveling Expense	1,358.32	\$ 3,322.85

SPECIAL INVESTIGATORS

Salaries	\$4,254.00	
Traveling Expense	4,097.94	\$ 8,351.94

SUPERVISORS

Salaries	\$10,709.12	
Traveling Expense	9,520.14	\$ 20,229.26

TOTAL MAY 8—DECEMBER 31, 1933

\$42,312.83

SCHEDULE "G"—(Continued)

JANUARY 1 TO DECEMBER 31, 1934

OFFICE

Equipment	\$ 200.54	
General-Inc. Bond Premiums	903.34	
Salaries	11,440.00	
Supplies	282.74	
Traveling Expense	2,290.92	
Postage, Telegraph & Telephone	1,136.66	
Printing	1,199.59	\$ 17,453.79

FIELD AUDITORS

Salaries	\$4,350.00	
Traveling Expense	3,213.46	\$ 7,563.46

SPECIAL INVESTIGATORS

Salaries	\$5,775.00	
Traveling Expense	8,275.41	\$ 14,050.41

SUPERVISORS

Salaries	\$15,999.20	
Traveling Expense	13,948.48	\$ 29,947.68

TRANSFERRED TO TAX COLLECTORS

COMMISSION ACCOUNT	\$ 3,372.37	
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TOTALS FOR 1934

\$72,387.71

TOTAL MAY 8, 1933 TO DECEMBER 31, 1934

\$114,700.54